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# *Instructions For Reporting State-Assessed Property*

*Electric Generation  
Companies*

*Lien Date 2007*

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## ***Foreword***

The State Board of Equalization is authorized, under the provisions of Section 19 of Article XIII of the California Constitution to annually assess all property, other than franchises, owned or used by companies that transmit or sell electricity.

Pursuant to this authority the State Legislature enacted Section 721.5 of the Revenue and Taxation Code, and the Board of Equalization approved Property Tax Rule 905, which requires the Board to assess “every electric generation facility with a generating capacity of 50 megawatts, or more, that is owned or operated by an electric corporation . . .” These instructions are for the direction of those persons responsible for reporting such property.

If you have any questions regarding the property statement forms or reporting instructions, contact the Valuation Division, Electric Generation Facility industry team lead person at 916-322-2323.

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# ***I. Property Statement***

## **A. General**

A sworn property statement shall be filed annually with the State Board of Equalization by each person, corporation, or other entity owning, claiming, possessing, using, controlling, or managing any state assessed property.

This statement shall consist of:

1. Declaration of Costs and Other Related Property Information
2. Tangible Property List
3. Statement of Land Changes and Land Identification Maps
4. Schedules of Leased Equipment
5. Such other information as is hereinafter directed or as may be from time to time requested by the Board

Except as noted below, all parts of the property statement shall be filed not later than *March 1st* of each year. When there is nothing to report on a portion of the property statement, the state assessee must submit the appropriate form marked "NONE." Failure to respond to all parts of the Property Statement may subject the assessee to the penalties of section 830 of the Revenue and Taxation Code.

To meet unusual situations, exceptions to the requirements of these instructions may be granted in writing by the Chief of the Valuation Division.

The Board, for good cause, may grant extensions as follows:

1. Up to 45 days for parts of the property statement relating to development of unitary value indicators. This includes all financial schedules, the summary control, and any supplemental data requested by the Board. It also includes studies and other voluntary information that the assessee believes affects the value of their property.
2. Up to 30 days for parts of the property statement describing specific operating or nonunitary property. This includes Tangible Property Lists, Statements of Land Changes and Land Identification Maps, and Schedules of Leased Equipment.
3. An additional 15-day extension may be granted for either category above upon the showing of extraordinary circumstances which prevent filing the statement within the first extension.

Supplemental reporting instructions may be issued to individual companies when additional data is needed or to clarify these instructions concerning specific issues. These supplemental instructions will be mailed at least 20 days prior to the extended reporting deadline.

Portions of the State Constitution, Revenue and Taxation Code, and other codes have pertinent information relating to the instructions contained in this publication. All of the codes and portions of the State Constitution pertaining to property tax laws are contained in a publication of the State Board of Equalization titled "Property Taxes Law Guide." This publication may be purchased from the State Board of Equalization, Publications Order Desk, 3920 West Capitol Avenue, West Sacramento, CA 95691. This publication and all other property statement forms and publications may be obtained from the Internet site of the Board of Equalization at **[www.boe.ca.gov](http://www.boe.ca.gov)**.

*All information provided in the Property Statement declaration is subject to audit.*

## **B. Declaration of Costs and Other Related Property Information (form BOE-517-EG)**

This property statement must be signed by the owner, a partner of the business, a corporate officer, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, or a duly appointed fiduciary, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee must be on file with the Valuation Division. The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the Board.

In the case of a corporation, the property statement must be signed by an employee or agent whom the board of directors has designated in writing (other than those excepted above), by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. The name of the corporation should be entered on the line provided.

*Sign the property statement in accordance with the requirements listed above. Title 18, section 172 of the California Code of Regulations provides that statements not properly signed have not been properly submitted.*

### **1. Statement of Authorization.**

In the cases where a company is assigning an agent or authorized representative other than the owner or a corporate officer to act as agent for Property Tax matters with the Board of Equalization, a Statement of Authorization (BOE-892) must be filed with the Valuation Division. The filing must be submitted annually in order for the agent or representative's status to remain current.

### **2. Property Statement Schedules.**

The following schedules shall be used to show assessee's revenue and expenses, detail of plant costs and production, affiliations and contracts, and such other information as is required on form BOE-517-EG, supplied by the Valuation Division.

#### **a. Financial Schedules (Schedules A, B, B-1)**

- **Schedule A—Revenue and Operating/Maintenance Expenses** should be used to report revenue and expenses for the 12-month period prior to the lien date (calendar year 2006). A reconciliation statement must be prepared if the Schedule A calendar year 2006 Revenue and Expenses is not the same as the most recent annual report to Stockholders, Partners or Members.
- **Schedule B—Plant Costs** should be used to report plant costs as of the lien date. The costs reported should be the undepreciated original costs (100 percent of actual costs). A reconciliation statement must be prepared if the Schedule B total Fixed Assets are not the same as the most recent annual report to Stockholders, Partners or Members. Report account numbers used in your company's financial records. If Additions and/or Retirements are reported for Land or Rights of Way, Easements, etc., a Statement of Land Changes (form BOE-551) must be filed with the Valuation Division.
- **Schedule B-1—Construction Work in Progress as of January 1, 2007—** should be used to report, by category, the cost of work in progress, the metering percentage (if applicable) and the calculated metered cost as of the lien date.

#### **b. Generation Equipment Schedules (Schedule C, C-1, C-2, D, D-1)**

- **Schedule C—Plant Description and Other Data** should be used to report plant name, plant type, site size (acres), California Energy Commission (CEC) number; physical location of plant; land, improvements, easements and rights of way. When reporting

plant type, choose from Steam, Internal Combustion, Gas Turbine, or Alternative Fuel. If Alternative Fuel, specify which alternative fuel.

- **Schedule C-1—Monthly Plant Electric Generation, Sales and Fuel Usage Data** should be used to report monthly plant data (January through December) for the calendar year prior to the lien date. Any discrepancy between this schedule and the quarterly CEC 1304 reports to CEC must be explained in detail.
- **Schedule C-2—Bilateral Contract Information** should be used to report bilateral contract data including sales contract data, and CEC customer classification code.
- **Schedule D—Power Unit Data** should be used to report certain specified power unit data for all power units within the plant. Prime Mover Type should be one of the following:

FC	Fuel Cell	PS	Hydraulic Turbine—Reversible (Pump Storage)
GT	Combustion (Gas) Turbine	PV	Photovoltaic
HY	Hydraulic Turbine	ST	Steam Turbine
IC	Internal Combustion Diesel, Piston Engine	WT	Wind Turbine
MT	Micro Turbine	OT	Other ( <i>Specify</i> )

“Operating Status” should be as of the lien date and should be one of the following:

Cold Stand-by	Operating
Indefinite Shut Down	Out-of-Service
Maintenance	Retired
On Test	Stand-by

- **Schedule D-1—Additional Power Unit Data** should be used to report certain specified power unit data for all power units within the plant for calendar year 2006. If there is a “yes” answer for either question 1 or 2, submit a description on a separate attachment. This schedule should be left blank if there are no changes from Power Unit Data that was reported the prior year.
- c. **Schedule E—Generation and Other Equipment Located at Non-Owned Sites** should be used to report assets owned that are physically located on sites owned by others. Report tangible property that is not reported on Schedule B. Report undepreciated original cost (100 percent of actual cost).
- d. **Schedule F—Land, Improvements and Personal Property Located at Owned Sites (Outside the Plant)** should be used to report property owned that is physically located outside the electric generation plant and is not part of the plant operations.
- e. **Schedule G—Statement of Affiliations and Contracts** should be used to report assessee’s ownership; affiliation with regard to the purchase of fuel, the sale of electricity; the changes in the structure, ownership and/or control of the company.
- f. **Schedule H—Operating Cash Flow Projections** should be used to report projected operating revenues and expenses for the remaining service life of the plant. Provide an explanation of any material differences between Schedule H and the company’s Operating Budget.

## C. Tangible Property List (TPL)

### 1. General.

All state assessed property (owned or used) in California except licensed motor vehicles, other exempt property and land shall be listed on the Tangible Property List (TPL). The TPL must be filed using the electronic format described below.

**Electronic TPL Filing Format**—A 3.5-inch diskette or compact disc should be used to file a BOE-533-E TPL in a template approved by the Valuation Division. In order to facilitate an acceptable electronic filing, please request an electronic TPL template and instructions from Mr. Jim Santillan by email at Jim.Santillan@boe.ca.gov. The template is in an Excel spreadsheet format and it contains detailed instructions. A hardcopy printout of the TPL must be included with the diskette to constitute a proper filing. See Appendix E—Sample Form BOE-533-E Electronic Tangible Property List Data for an example of the printed file. Once an acceptable electronic TPL has been filed with the Valuation Division, that electronic template may be used to file an acceptable TPL in succeeding years.

The TPL shall accurately describe the property as it exists at 12:01 a.m. on the first day of January. Each entry on the TPL must include the following data elements:

- a. **Assessee Name**—Each TPL page shall be completed with the name of your business entity.
- b. **SBE Number**—Each TPL item shall be completed with your SBE assigned assessee number.
- c. **County Number**—Each TPL item shall be completed with the numerical equivalent for county name. A list of county names and county numbers is provided in Appendix B.
- d. **Identification Number**—Each TPL item should be assigned an identification number 1 to 6 digits that is unique in each county. The same item located in the same county reported in subsequent years should use the same identification number.
- e. **Description**—41 spaces are available to describe each item. Conspicuous structures, such as individual buildings, shall be separately described by giving their street address if one is assigned and their function, i.e. office building or warehouse. The improvement must be further described by identifying the SBE land parcel on which it is situated.
- f. **Tax Rate Area**—All property shall be reported in the specific Tax Rate Area where such property is located. See Appendix A for an explanation of Tax Rate Areas.
- g. **TPL Item**—TPL items shall be numbered consecutively beginning with item one (1) to the end of each County.
- h. **Account Prefix**—The account prefix should be one that was selected from the table shown in Appendix C.
- i. **Account Number**—Account numbers shall be those established by your regulating authority (CPUC, FCC, etc.) using the format (9999.99).
- j. **Amount**—Original cost (100 percent of acquisition cost without depreciation) shall be reported for each item listed. Include all costs required to place the property in service. For self-constructed property, impute an amount for items of cost not directly incurred. All costs should be expressed in whole dollars. Leased property should be listed on the TPL with no dollar amounts shown.

### 2. Leased Properties.

Leased properties, excluding licensed motor vehicles, other exempt property, and land reported to the Board for assessment must be included in the TPL. No costs or account numbers need be associated with leased properties. See Appendix E for Sample form BOE-533 item 6.

### **3. Nonoperating Properties.**

All properties carried on the books of the assessee in nonoperating accounts or classified by the Valuation Division as nonoperating property the prior year, must be listed on the TPL and in addition to the above criteria, must be grouped according to the specific Tax Rate Area, where such nonoperating property is located.

### **D. Statement of Land Changes**

All land owned or used by state assessees must be reported to the Board. The term “used by” includes properties leased by your company from a private party or governmental entity. The owned or used criteria would include all land necessary for the operation of an electric generation facility. It may include the electric plant site, any right-of-way or easement parcels used for tower lines, water lines, waste removal lines, natural gas lines, private roads, or the use of ocean water for cooling purposes.

#### **1. General.**

The Statement of Land Changes (SLC), form BOE-551, is a multi-purpose form used to notify the Valuation Division of any land purchases, land sales, and change in lease arrangements since the prior January 1st (lien date).

All new state assessees must provide the following for all real property (land and improvements) owned or used by the assessee:

- a. Completed SLC form BOE-551.
- b. One copy of all real property acquisition agreements.
- c. One copy of all real property lease agreements.
- d. Three copies of Land Identification Maps as discussed below. Blueprints of project land may be a suitable alternative. Please contact the Valuation Division for assistance.

All purchases, sales, and changes in lease arrangements of a land parcel must be reported within 60 days to the Valuation Division.

#### **All SLC forms must contain the following information:**

- Assessee’s name.
- Lien date (January 1 of each year).
- County name.
- SBE No. (number assigned by the Valuation Division). SBE is the acronym for State Board of Equalization.
- Name, address, telephone number and email address (if applicable) of person to whom correspondence regarding the Statement of Land Changes should be addressed.

#### **2. Transaction Type.**

- a. Omitted This Year:

This portion of the form is used to report the sale of a previously reported parcel or termination of lease agreement of a previously reported parcel. Check the appropriate box under “Omitted This Year.” If you check “reparcelling” or “other,” please contact the Valuation Division for additional reporting instructions.



The following information should be included on form BOE-551 "Omitted This Year" data:

- Tax Rate Area (see Tax Rate Area as discussed in section C)
- Map and parcel numbers, parcel size (see Land Identification Maps as discussed in section D)
- Grantee (buyer)—if sale
- Lessee (tenant)—if it is a lease termination
- Address (grantee or lessee)
- Instrument (name of recording document or lease agreement)
- Date (of instrument)
- Recording reference (book and page number of document being recorded)
- Recording date
- Sales price
- County Assessor's parcel number of subject property
- Subject property address
- Remarks

b. Reported First Time This Year:

This portion of the form is used to report a new purchase or lease of a land parcel. Check the appropriate box under "Reported First Time This Year." If you check "reparcelling" or "other," contact the Valuation Division for additional reporting instructions.

The following information should be included on form BOE-551 when reporting "Reported First Time This Year" data:

- Tax Rate Area (see Tax Rate Area as discussed in section C)
- Map and parcel number, parcel size (see Land Identification Maps as discussed in section D)
- Grantor (landowner)—if purchase
- Lessor (landlord)—if new lease
- Address (grantor or lessor)
- Instrument (name of recording document or lease agreement)
- Date (of instrument)
- Recording reference (book and page number of document being recorded)
- Improvements acquired at the time of purchase or lease (give a brief description)
- Purchase price
- Monthly/annual rental (amount) at start of lease
- Current rental (amount)
- Effective date of current rental
- County Assessor's parcel number of subject property
- Subject property address
- Remarks
- Additional data to be supplied for property being leased and reported for the first time or for a renewal of an existing lease agreement.

### 3. Tax Rate Area.

Each county in California is divided into taxing districts, or a combination of taxing districts called Tax Rate Areas. Each Tax Rate Area within a county is assigned a unique Tax Rate Area number in that county. The Tax Area Services Section (TASS) of the Assessment Policy and Standards Division defines the boundaries of all Tax Rate Areas and assigns the Tax Rate Area numbers. The purpose of Tax Rate Areas is to help the local counties to determine the property tax amount by applying a specific tax rate, corresponding to the Tax Rate Area where the property is located, to the assessed value of that property.

### 4. Land Identification Maps.

Land Identification Maps shall be reported in triplicate for new parcels being reported for the first time this year. Each map shall clearly show the following:

- Parcel dimensions.
- Arrow pointing to the north direction.
- Official recognized reference points such as: section, township and range lines, street or road names, or assessor's parcel number.
- Scale of map (i.e., 1 inch = 100 feet). This will allow staff to verify the size of the parcel.

Each parcel on a map shall be assigned a map and parcel number by the assessee as outlined below. The SBE parcel number shall be unique and used only once in a county. The following is an example of the four-part numbering system required by the Board:

- 1100-34-06 Parcel 01.
- 1100 represents the unique assessee number assigned to your company by the Valuation Division.
- 34 represents the county number for Sacramento County. There are 58 counties in California with a unique county number assigned by the Valuation Division. Please refer to Appendix B, *Listing of California Counties* to determine the correct county number.
- 06 represents the map number assigned by you.
- 01 represents the parcel number assigned by you.

Please contact the Valuation Division at 916-322-2323 if you require any assistance.

For state assessees reporting for the first time, please use the following numbering sequence:

The first parcel should be as follows: 1100-34-01 Parcel 01

The second parcel should be as follows: 1100-34-02 Parcel 01

**NOTE:** If a parcel is located in two or more Tax Rate Areas, the parcel must be split into two or more parcels.

### E. Schedule of Intangible Information

The Schedule of Intangible Information, form BOE-529-I, shall be used to declare intangibles. If intangibles are declared, they should be itemized and include a corresponding value. The basis of each value should also be described on the form.

If no intangibles are declared, check the box titled **No Reportable Intangibles**, or mark the **"N/A"** box on the front of the BOE-517 indicating nothing to be reported.

## **F. Schedule of Leased Equipment**

Personal property or equipment in the possession of the assessee which is rented or leased is to be reported on forms BOE-600-A or BOE-600-B. All equipment which the state assessee (lessee) is obligated by the terms of the lease to report for ad valorem tax purposes shall be listed on form BOE-600-A. Equipment for which there is not a written understanding between the state assessee and the lessor as to which one is to report the property for assessment shall also be included on form BOE-600-A. Property leased from an entity described in Revenue and Taxation Code section 235 (financial corporation) must be reported on form BOE-600-A notwithstanding the terms of the lease with respect to payment of the property taxes. *All equipment listed on form BOE-600-A is also to be included in the Tangible Property List.*

All equipment which, either by the terms of the lease or by a written understanding between the state assessee and the lessor, the lessor is to report to the local assessor for assessment to the lessor on form BOE-600-B and shall NOT be included in the Tangible Property List. Forms BOE-600-A and BOE-600-B for reporting leased personal property or equipment may be obtained from the Valuation Division. Additional instructions are printed on the reverse side of each form.

## **G. Miscellaneous Items**

### **1. Foreign Improvement Lists.**

Each state assessee shall annually file a statement attesting to the separate ownership of improvements located on land owned by the assessee, with the assessor of each county where such property is located, and shall furnish a copy of the statement to the Valuation Division.

### **2. Construction Work in Progress.**

Construction Work in Progress (CWIP) should be reported as follows:

- a. Preliminary engineering costs as part of taxable CWIP—Preliminary engineering costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary engineering costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
- b. Overhead costs as part of taxable CWIP—The reported amount for CWIP should include the proper loading for overhead costs. Overhead costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount of taxable overhead costs when:
  - (1) The taxable overhead costs are traceable to the taxable property; or
  - (2) The taxable CWIP is loaded with its proportionate share of overhead costs based on the percentage of the job's incurred taxable costs including the metered in preliminary engineering costs to the total expenditures as of the lien date. This percentage is expressed as:

*Taxable costs to date before overhead loading<sup>1</sup>*

<sup>1</sup>Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxables such as prepayments for out-of-state equipment.

c. CWIP should be reported in two categories:

- (1) CWIP representing construction of new facilities
- (2) CWIP representing replacement of existing facilities

If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.

d. CWIP should be reported on the TPL.

### **3. Book Cost.**

The book cost of an asset should include all the capitalized costs of placing an asset into service. These costs include but are not limited to:

- a. Purchase price.
- b. Sales and use taxes.
- c. Transportation charges.
- d. Installation charges.
- e. Construction period finance charges.
- f. Construction period opportunity costs.
- g. Engineering and design costs.

If the book cost being reported does not include these capitalized costs or other capitalized costs that were incurred in order to place assets into service, report such costs on a separate schedule.

If any of the costs referred to above are being expensed, report such costs on a separate schedule.

Self-constructed equipment and buildings:

The book cost of self-constructed equipment and buildings should include all the costs referred to above. The book cost should be the cost that an unrelated party, bearing the full economic burden, would charge to place an asset into service on a turnkey basis. If any of these costs were not incurred as a cash expenditure, impute an economic (prevailing rate at the time of construction) dollar amount and report such amounts on a separate schedule.

### **4. Exempt Software.**

Pursuant to Revenue and Taxation Code section 995, storage media for computer programs, such as hard drives, shall be valued for property tax purposes as if there were no computer programs on such media other than basic operational programs. In other words, computer programs other than basic operational programs are not subject to property tax. Revenue and Taxation Code section 995.2 defines the term "basic operational program." All software programs not considered "basic operational programs" may be referred to as "exempt software programs" or "nontaxable programs." It is the assessee's responsibility to identify and remove all exempt software program costs from taxable accounts and report these costs separately to the Board of Equalization on the Schedule B and Summary Control portions of the Property Statement.

All reported costs of exempt software programs are subject to audit. In support of an assessee's claimed software exemption, Property Tax Rule 152 (f) states, "A person claiming that a single-price sale or lease includes charges for nontaxable programs and services should be required to identify the nontaxable property and services and supply sale prices, costs or other information that will enable the assessor to make an informed judgment concerning the proper value to be ascribed to taxable and nontaxable components of the contract." *Other information* can include, but is not limited to, a detailed study from the manufacturer of the equipment. Property Tax Rule 152 (e) also states, in part, "the assessor, lacking evidence to the contrary, may regard the total amount charged as indicative of the value of taxable tangible property."

## ***II. List of Available Publications***

67EG Electric Generation Companies  
67GE Gas, Electric and Gas Transmission Companies  
67LE Telephone Companies—Local Exchange Carriers  
67PL Intercounty Pipelines and Watercourses  
67RC Telephone Companies—Radio Common Carriers  
67RF Railcar Maintenance Facilities  
67RR Railroad Companies  
67TC Telecommunication Carriers  
67TR Telecommunication Resellers  
67WT Telephone Companies—Wireless

Copies of the above listed publications may be obtained by writing to:

State Board of Equalization  
Valuation Division  
PO Box 942879  
Sacramento CA 94279-0061

Or by logging onto the Board of Equalization Internet site at **[www.boe.ca.gov](http://www.boe.ca.gov)**.

### **III. Appendices**

#### **Appendix A. Tax Rate Areas**

Each county in California is divided into taxing districts, or a combination of taxing districts called Tax Rate Areas. Each Tax Rate Area within a county is assigned a unique Tax Rate Area number in that county. The Tax Area Services Section (TASS) of the Assessment Policy and Standards Division defines the boundaries of all Tax Rate Areas and assigns the Tax Rate Area numbers. The purpose of Tax Rate Areas is to help the local counties to determine the property tax amount by applying a specific Tax Rate, corresponding to the Tax Rate Area where the property is located, to the assessed value of that property.

Tax Rate Area maps are available for use by the taxpayer at the Board headquarters office in Sacramento, or a taxpayer may inspect the maps at the local assessor's offices. Copies of these maps may be purchased from TASS.

Information regarding the Tax Rate Area number for a specific location can be obtained from TASS. A subscription service is available for a fee. Any questions or requests should be directed to TASS by contacting Tax Area Services Section, MIC:59, PO Box 942879, Sacramento, California 94279-0059, or by telephone at 916-322-7185.

#### **Appendix B. List of California Counties**

COUNTY NUMBER	COUNTY NAME	COUNTY NUMBER	COUNTY NAME
1	ALAMEDA	30	ORANGE
2	ALPINE	31	PLACER
3	AMADOR	32	PLUMAS
4	BUTTE	33	RIVERSIDE
5	CALAVERAS	34	SACRAMENTO
6	COLUSA	35	SAN BENITO
7	CONTRA COSTA	36	SAN BERNARDINO
8	DEL NORTE	37	SAN DIEGO
9	EL DORADO	38	SAN FRANCISCO
10	FRESNO	39	SAN JOAQUIN
11	GLENN	40	SAN LUIS OBISPO
12	HUMBOLDT	41	SAN MATEO
13	IMPERIAL	42	SANTA BARBARA
14	INYO	43	SANTA CLARA
15	KERN	44	SANTA CRUZ
16	KINGS	45	SHASTA
17	LAKE	46	SIERRA
18	LASSEN	47	SISKIYOU
19	LOS ANGELES	48	SOLANO
20	MADERA	49	SONOMA
21	MARIN	50	STANISLAUS
22	MARIPOSA	51	SUTTER
23	MENDOCINO	52	TEHAMA
24	MERCED	53	TRINITY
25	MODOC	54	TULARE
26	MONO	55	TUOLUMNE
27	MONTEREY	56	VENTURA
28	NAPA	57	YOLO
29	NEVADA	58	YUBA

## **Appendix C. Account Prefixes**

<b>Prefix</b>	<b>Description</b>
C	Common
D	Private Rail Cars
E	Electric
G	Gas
M	Radio Common Carriers
P	Pipelines
S	Steam
T	Competitive Local Exchange Carriers
T	Competitive Access Providers
T	Interexchange Resellers
T	Interexchange Telephone
T	Local Exchange Telephone
T	Long Distance Telephone
T	Wireless Resellers
T	Wireless Telephone
R	Railroad
W	Water

## Appendix D. Terms and Acronyms

**Bilateral Contract**—A direct contract between the power producer and a user or broker outside of a centralized power pool or power exchange.

**Capacity Factor**—The ratio of the total energy generated by a generating unit for a specified period to the maximum possible energy it could have generated if operated at the maximum capacity rating for the same specified period, expressed as a percent.

**CEC**—California Energy Commission.

**CEC Capacity Rating**—Generator unit capacity rating determined by the California Energy Commission.

**CEC Customer Classification Code**—SIC or NAICS coding used in reporting on CEC Form 1304.

**CEC ID No.**—The CEC code assigned to a power plant when it is initially reported to the CEC on Form 1304.

**EBITDA**—Earnings before interest, taxes, depreciation, and amortization.

**Electricity Sold**—Sales of electricity in megawatt hours.

**Fuel Burned or Used**—Physical quantity of fuel consumption in thousand cubic feet.

**Gross Generation**—Total output of a plant or generator in megawatt hours.

**NAICS**—North American Industry Classification System.

**Net Generation**—Gross generation less plant use by auxiliary equipment.

**Operating Status**—The status of a generating unit. The status should be one of the eight operating status classifications established by the CEC.

**Plant Type**—See Prime Mover Type.

**Power Unit Identification No.**—The unique identification code of a generator unit within a power plant as assigned by the plant owner/operator.

**Prime Mover Type**—The engine or turbine type that drives an electric generator that converts energy to electricity. The prime mover type should be described using the two-digit alphabetic code established by the CEC.

**Sales Revenue**—Total electricity sold expressed in US dollars.

**SIC**—Standard Industrial Code.

**Total Available Percentage**—The total number of hours a generating unit is capable of providing service during an entire year, whether or not the unit was actually in service, divided by 8,760 hours (expressed as a percentage).



**TANGIBLE PROPERTY LIST - ELECTRONIC**

**Appendix E. Sample Form BOE-533-E Tangible Property List - Electronic**

Joe's Electric Generation Company				TANGIBLE PROPERTY LIST				1 of 1
SBE Number	County Number	Ident Number	Description	TRA	Item	Amount	Account Prefix	Account Number
1199	30	1	Building, Villa Park, Map 0229-30-003	08101300	1	190,000	E	311
1199	30	8	Distribution Sub Station Eq., Villa Park	01702000	2	2,140,000	E	362
1199	30	2	Misc. Lab Equipment, Villa Park	00200300	3	115,000	E	395
1199	30	51	Transmission Sub Eq., Villa Park	00104200	4	3,920,000	E	353
1199	30	52	Construction Work in Prog., Villa Park	08101300	5	1,500,000	E	107
1199	30	53	Imp. on Map 0100-30-004 par 3 LSD	02608800	6		E	
30 Total						6,365,000		
Grand Total						6,365,000		